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SERIES I No. 30

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

1/4/2023-Fin(R&C)/3784

In exercise of the powers conferred by sections 12, 13, 13A, 14 and 15 of the Goa Excise Duty Act, 1964 (Act No. 5 of 1964) and all other powers enabling it in this behalf and in supersession of the Government Notification No. 1/2/2020-Fin(R&C)/556 dated 11-05-2020, published in the Official Gazette, Extraordinary No. 5, Series I No. 6, dated 11-05-2020, the Government of Goa hereby fixes the following rates of excise duty, license fee, tree tax, permit fee, import fee, application fee, processing fee, fee for transfer or shifting of licence and fee for recording of label, namely:—

#### PART-A

Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under the Goa Excise Duty Act, 1964 (Act No. 5 of 1964).

- |     |  |
|-----|--|
| (1) | Indian made foreign liquor other than milk punch, wines and beer   |
| (a) | Manufactured in the State of Goa and sold in the State of Goa, for brands, whose strength is below 80 U.P.,- |

(i)	Whose maximum retail price does not exceed Rs. 150/- per 750 ml.	Rs. 40/- per bulk litre
(ii)	Whose maximum retail price exceeds Rs. 150/- but does not exceed Rs. 220/- per 750 ml.	Rs. 80/- per bulk litre
(iii)	Whose maximum retail price exceeds Rs. 220/- but does not exceed Rs. 280/- per 750 ml.	Rs. 130/- per bulk litre
(iv)	Whose maximum retail price exceeds Rs. 280/- but does not exceed Rs. 430/- per 750 ml.	Rs. 150/- per bulk litre
(v)	Whose maximum retail price exceeds Rs. 430/- but does not exceed Rs. 565/- per 750 ml.	Rs. 160/- per bulk litre
(vi)	Whose maximum retail price exceeds Rs. 565/- but does not exceed Rs. 715/- per 750 ml.	Rs. 175/- per bulk litre
(vii)	Whose maximum retail price exceeds Rs. 715/- but does not exceed Rs. 900/- per 750 ml.	Rs. 280/- per bulk litre
(viii)	Whose maximum retail price exceeds Rs. 900/- but does not exceed Rs. 1320/- per 750 ml.	Rs. 330/- per bulk litre
(ix)	Whose maximum retail price exceeds Rs. 1320/- but does not exceed Rs. 1610/- per 750 ml.	Rs. 360/- per bulk litre
(x)	Whose maximum retail price exceeds Rs. 1610/- but does not exceed Rs. 2120/- per 750 ml.	Rs. 410/- per bulk litre
(xi)	Whose maximum retail price exceeds Rs. 2120/- but does not exceed Rs. 3050/- per 750 ml.	Rs. 580/- per bulk litre
(xii)	Whose maximum retail price exceeds Rs. 3050/- but does not exceed Rs. 3520/- per 750 ml.	Rs. 620/- per bulk litre
(xiii)	Whose maximum retail price exceeds Rs. 3520/- but does not exceed Rs. 4050/- per 750 ml.	Rs. 700/- per bulk litre
(xiv)	Whose maximum retail price exceeds Rs. 4050/- but does not exceed Rs. 4850/- per 750	Rs. 850/- per bulk litre

	ml.	
(xv)	Whose maximum retail price exceeds Rs. 4850/- but does not exceed Rs. 6600/- per 750 ml.	Rs. 900/- per bulk litre
(xvi)	Whose maximum retail price exceeds Rs. 6600/- but does not exceed Rs. 9500/- per 750 ml.	Rs. 1000/- per bulk litre
(xvii)	Whose maximum retail price exceeds Rs.9500/- per 750 ml.	Rs. 1100/- per bulk litre
	<i>Note:</i> Additional excise duty of Rs. 400/- per bulk litre in addition to the excise duty stipulated in item (1) above shall be charged for Indian Made Foreign Liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa for brands whose strength is above 43 % v/v but below 60% v/v.	
(2)	Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa, for brands, whose strength is above 80 U.P.,-	
(i)	Whose alcoholic strength does not exceed 5% v/v and whose maximum retail price does not exceed Rs. 80/- per bottle of 275 ml.	Rs. 30/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v and whose maximum retail price exceeds Rs. 80/- per bottle of 275 ml.	Rs. 40/- per bulk litre.
(iii)	Whose alcoholic strength exceeds 5% v/v and whose maximum retail price does not exceed Rs. 90/- per bottle of 275 ml.	Rs. 35/- per bulk litre.

(iv)	Whose alcoholic strength exceeds 5% v/v and whose maximum retail price exceeds Rs. 90/- per bottle of 275 ml.	Rs. 45/- per bulk litre.
(3)	Milk punch and wines manufactured by using rectified spirit or extra neutral alcohol, or without using rectified spirit or extra neutral alcohol, for fortification or preservation or manufactured by process of natural fermentation of fruits only, in the State of Goa and sold in the State of Goa,-	
(i)	Whose maximum retail price does not exceed Rs. 110/- per 750ml.	Rs. 08/- per bulk litre.
(ii)	Whose maximum retail price exceeds Rs. 110/- but does not exceed Rs. 220/- per 750 ml.	Rs. 30/- per bulk litre.
(iii)	Whose maximum retail price exceeds Rs. 220/- but does not exceed Rs. 325/- per 750 ml.	Rs. 40/- per bulk litre.
(iv)	Whose maximum retail price exceeds Rs. 325/- but does not exceed Rs. 520/- per 750 ml.	Rs. 80/- per bulk litre.
(v)	Whose maximum retail price exceeds Rs. 520/- but does not exceed Rs. 800/- per 750 ml.	Rs. 160/- per bulk litre
(vi)	Whose maximum retail price exceeds Rs. 800/- but does not exceed Rs. 1,150/- per 750	Rs. 175/- per bulk litre.

	ml.	
(vii)	Whose maximum retail price exceeds Rs. 1,150/- but does not exceed Rs. 1,500/- per 750 ml.	Rs. 350/- per bulk litre.
(viii)	Whose maximum retail price exceeds Rs. 1,500/- but does not exceed Rs. 2,200/- per 750 ml.	Rs. 380/- per bulk litre.
(ix)	Whose maximum retail price exceeds Rs. 2,200/- but does not exceed Rs. 5,100/- per 750 ml.	Rs. 600/- per bulk litre.
(x)	Whose maximum retail price exceeds Rs. 5,100/- per 750 ml.	Rs. 850/- per bulk litre.
(4)	Beer manufactured and sold in the State of Goa,-	
(i)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 97/- per bottle of 650 ml.	Rs. 42/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 97/- but does not exceed Rs. 130/- per bottle of 650 ml.	Rs. 47/- per bulk litre.
(iii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose	Rs. 50/- per bulk litre.

	maximum retail price exceeds Rs. 130/- per bottle of 650 ml.	
(iv)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 115/- per bottle of 650 ml.	Rs. 55/- per bulk litre.
(v)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 115/- but does not exceed Rs. 160/ per bottle of 650 ml.	Rs. 57/- per bulk litre
(vi)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 160/- per bottle of 650 ml.	Rs. 60/- per bulk litre.
(5)	Beer manufactured in the State of Goa by the pub brewery/microbrewery and sold in the manufacturers premises itself,-	
(i)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 85/- per bottle of 650 ml.	Rs. 30/- per bulk litre.



(ii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 85/- but does not exceed Rs. 120/-, per bottle of 650 ml.	Rs. 35/- per bulk litre.
(iii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 120/- per bottle of 650 ml.	Rs. 40/- per bulk litre.
(iv)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 100/- per bottle of 650 ml.	Rs. 40/- per bulk litre.
(v)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 150/- per bottle of 650 ml.	Rs. 48/- per bulk litre.
(vi)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 150/- per bottle of 650 ml.	Rs. 50/- per bulk litre.
(6)	Beer manufactured in the State of Goa by pub brewery/microbrewery and sold in the premises other than	

	manufacturers premises in bottles/kegs in the State of Goa,-	
(i)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 85/- per bottle of 650 ml.	Rs. 30/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 85/- but does not exceed Rs. 120/- per bottle of 650 ml.	Rs. 35/- per bulk litre.
(iii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 120/- per bottle of 650 ml.	Rs. 40/- per bulk litre.
(iv)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceeds Rs. 100/- per bottle of 650 ml.	Rs. 40/- per bulk litre.
(v)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 100/- but does not exceeds Rs. 150/- per bottle of 650	Rs. 48/- per bulk litre.



	ml.	
(vi)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceeds 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 150/- per bottle of 650 ml.	Rs. 50/- per bulk litre.
<p><i>Explanation.-</i> The Beer manufactured by the pub brewery/microbrewery per day shall be considered as an average daily production for the purpose of calculating the excise duty for the month as per 100% production capacity of the unit per day or daily production, whichever is higher. The unit shall pay the excise duty in advance in lump sum on 90% of the approved production capacity of beer either monthly on the first working day of every month or annually on the first working day of the financial year. In case the licensee fails to pay the excise duty in advance, then the fine of an amount equivalent to 100% of excise duty shall be charged on monthly proportionate basis. For the purpose of maximum retail price to compute the excise duty, the beer served in pitcher, mugs etc., should be converted to 650 ml. It is mandatory to have bar and restaurant licence to obtain a pub brewery/microbrewery licence.</p>		
(7)	Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof,-	
(i)	Whose maximum retail price does not exceed Rs. 110/- per 750ml.	Rs. 30/- per bulk litre.

(ii)	Whose maximum retail price exceeds Rs. 110/- but does not exceed Rs. 190/- per 750 ml.	Rs. 35/- per bulk litre.
(iii)	Whose maximum retail price exceeds Rs. 190/- but does not exceed Rs. 260/- per 750 ml.	Rs. 40/- per bulk litre.
(iv)	Whose maximum retail price exceeds Rs. 260/- but does not exceed Rs. 360/- per 750 ml.	Rs. 45/- per bulk litre.
(v)	Whose maximum retail price exceeds Rs. 360/- but does not exceed Rs. 500/- per 750 ml.	Rs. 50/- per bulk litre.
(vi)	Whose maximum retail price exceeds Rs. 500/- per 750 ml.	Rs. 55/- per bulk litre.
(8)	Country liquor manufactured out of toddy, pineapples etc. without using alcoholic additives for fermentation and/or blended thereof	Re. 1/- per proof litre.
(9)	Cashew liquor	Re. 3/- per proof litre.
(10)	Duty on Excise in form of Health Surcharge in addition to the rates of Excise Duty stipulated in item (1) to (09) above	2 percent on Excise Duty and licence fees levied and collected.

### PART - B

Amount of countervailing duty on excisable article imported in the State of Goa.

The amount by which the excise duty paid on an excisable article at the

place (outside the State of Goa) of its manufacture falls short of the excise duty that would have been leviable on the same quantity of the imported excisable article under Part-A above on the date of its import, had it been manufactured in this State of Goa.

### PART - C

#### Tree Tax per tree

- |                        |     |     |     |     |                    |
|------------------------|-----|-----|-----|-----|--------------------|
| 1. Coconut tree        | ... | ... | ... | ... | Rs. 10/- per year. |
| 2. Cajuri or date tree | ... | ... | ... | ... | Rs. 3/- per month. |

### PART - D

Rates of fees on licences per year/annum.

#### I – MANUFACTURE:

(1)	Distillery unit manufacturing Indian Made Foreign Liquor other than beer, wine, or milk punch which are categorized as a micro enterprise or small enterprise under the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act 27 of 2006) and those which were registered as Small Scale Industry/tiny category under the erstwhile system of Small Scale Industry Registration	Rs. 2,00,000/- .
(2)	Distillery unit manufacturing Indian made foreign liquor other than beer or milk punch	Rs. 4,00,000/-.

	other than those covered in item (1) above	
(3)	Brewery units manufacturing Beer,-	
(i)	upto 2 lakhs cases	Rs. 4,00,000/-.
(ii)	above 2 lakhs cases but upto 4 lakhs cases	Rs. 8,00,000/-.
(iii)	above 4 lakhs cases but upto 10 lakhs cases	Rs. 12,00,000/-.
(iv)	above 10 lakhs cases but upto 30 lakhs cases	Rs. 15,00,000/-.
(v)	above 30 lakhs cases	Rs. 20,00,000/-.
	Note: For the purpose of calculation of licence fee, one case of beer shall be considered as equivalent to 7.8 bulk litre	
(4)	Beer manufactured by the pub brewery/microbrewery for consumption in the premises itself upto 2 lakhs bulk litres	Rs. 1,00,000/-.
(5)	Beer manufactured by the pub brewery/microbrewery for consumption in the licensed premises itself above 2 lakhs bulk litres upto 17 lakhs bulk litres	Rs. 2,00,000/-.
(6)	Beer manufactured by the pub brewery/microbrewery and sold outside the licensed premises in bottles/kegs. upto 17 lakhs bulk litres	Rs. 2,50,000/-.
(7)	Beer manufactured by the pub brewery/microbrewery and sold outside the licensed premises in bottles/kegs, above 17	Rs. 10,00,000/-.

	lakhs bulk litres	
<i>Explanation.</i> - “Pub brewery/microbrewery” means brewery that produces beer in the licensed premises and having a bar and restaurant licence. The beer so manufactured may be sold for consumption in the licensed premises itself or sold outside the licensed premises in bottles/kegs.		
(8)	Wineries manufacturing wine or milk punch,-	
	(i) with the use of rectified spirit/extra neutral alcohol for fortification	Rs. 1,00,000/-.
	(ii) without use of rectified spirit/extra neutral for fortification and manufacturing by process of natural fermentation only.	Rs. 5,000/-.

*Explanation:-* Wineries which manufacture wines only by a process of fermentation of fruits and without using rectified spirit for fortification shall manufacture such wine in a separate and distinct premises. In case wineries undertake the process of manufacture of wines with or without use of rectified spirit in the same licensed premises, then the rate of fees specified in item (i) above shall be applicable.

(9)	For manufacture of rectified spirit/extra neutral alcohol or absolute alcohol or both	Rs. 5,00,000/-.
(10)	For manufacture of malt spirit or grape spirit or grain spirit	Rs. 2,00,000/-.
(11)	For manufacture of high bouquet spirit/additives	Rs. 3,00,000/-.
(12)	Additional licence for import of	Rs. 1,00,000/-.

	concentrated alcoholic beverages/scotch for manufacture of high bouquet spirits/additives, for the purpose of sale to other manufacturers in the State of Goa or within India	
(13)	For manufacturing country liquor,-	
(i)	with rectified spirit/extra neutral alcohol as a base material	Rs. 1,00,000/- .
(ii)	without use of rectified spirit/extra neutral alcohol as a base material,-	
	(a) by still with capacity not exceeding 150 bulk litre	Rs. 200/- per still.
	(b) in any other case	Rs. 10,000/-.
(14)	For blending of country liquor	Rs. 50,000/- .
(15)	For manufacturing denatured spirituous preparations by using denatured spirit only	Rs. 20,000/-.
(16)	For manufacture and possession of products like liqueur chocolates, liqueur creams and similar products by cottage industry/household industry	Rs. 5,000/-.
(17)	For bottling of denatured spirit or denatured spirituous preparations or rectified spirit or neutral spirit or extra neutral alcohol or absolute alcohol or malt spirit or grape spirit	Rs. 0.25 per bottle subject to a minimum of Rs. 1,000/- per annum.



	or high bouquet spirit, etc.	
(18)	For bottling of country liquor and blended country liquor	Rs. 3/- per case of capacity not exceeding 9 bulk litres or proportionately for bigger packing subject to a minimum of Rs. 5,000/- per annum.
(19)	For bottling of beer	Rs. 0.40 per bottle subject to a minimum of Rs. 80,000/- per month.
(20)	For bottling of wines and milk punch without using rectified spirit/extra neutral alcohol for fortification and manufactured by a process of natural fermentation of fruits only.	Rs. 3/- per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 1,000/- per annum.
(21)	For bottling of wines and milk punch manufactured by using rectified spirit/extra neutral alcohol for fortification/preservation	Rs. 3.00 per case of capacity not exceeding 9 bulk litres or in proportionate for

		bigger packing subject to a minimum of Rs. 3,000/- per month.
(22)	For bottling of Indian made foreign liquor other than beer, wines, milk punch or foreign liquor	Rs. 5/- per case of capacity not exceeding 9 bulk litre or in proportionately for bigger packing subject to a minimum of Rs. 6,000/- per month.
(23)	For bottling of foreign liquor other than Indian Made Foreign Liquor, beer, milk punch and wines.	Rs. 0.60 per bottle subject to a minimum of Rs. 3,000/- per month.
(24)	For bottling of products like liqueur creams and similar such products by cottage industry/household industry	Rs. 2/- per case of capacity not exceeding 9 bulk litre or in proportionate for any bigger or smaller packing subject to a minimum of Rs. 1,000/- per annum
<i>Explanation-I:-</i> For the purpose of item (17) to (24), “bottle” means a bottle of any volume not exceeding 1 litre. In case of transfer of any excisable article		

from receptacle into tankers/tanks carrying bulk quantity, one bulk litre shall be unit of measure for the purpose of levying bottling fees.

*Explanation-II:-* “Denatured spirituous preparations” means preparation made out of denatured spirit, such as, French polish, thinner, varnish, dyes and colours.

*Explanation-III:-* Where, the licensee is liable to pay minimum fee per month specified in items (19), (22) and (23) in advance on the first working day of every month such amounts towards advance fee so paid by the licensee shall be adjusted against the fees payable for bottling of respective excisable articles during that respective month. In case the licensee fails to bottle excisable articles equivalent to the specified bottling fees deposited, the balance amount fees deposited shall not be refunded or adjusted.

*Explanation-IV:-* Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/leave and licence Agreement/ bottling for other manufacturers/concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, it shall pay an additional licence fee, equivalent to the licence fee of that unit of Indian made foreign liquor and wine, and 50% of the licence fee of that unit of beer.

*Note 1:* A rebate of 5% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2023-2024, before 31st March, 2021; and a rebate of 10% on total fees for renewal of licence shall be given to the licence holder if he makes an advance

payment of fees for the financial years with effect from 2021-2022 till 2025-2026, on or before 31st March, 2021. Any enhancement or decrease in the fees during the period of validity of licence shall not be applicable to a licence renewed on payment of such advance fees.

*Note 2:* Fees mentioned herein above for items (1) to (16) shall be upto financial year 2022-2023. Thereafter, there shall be an increase in fees as specified against said items at the rate of 5 percent.

(II) - SALE:

(1)	for wholesale of Indian made foreign liquor,-	
(i)	Whose annual turnover does not exceed Rs. 25 crores	Rs 75,000/-
(ii)	Whose annual turnover exceeds Rs. 25 crores but does not exceed Rs. 50 crores	Rs. 1,00,000/-
(iii)	Whose annual turnover exceeds Rs. 50 crores	Rs. 2,00,000/-
(2)	For wholesale of country liquor by using carboys/colsos/jars	Rs. 5,000/-
(3)	For wholesale of country liquor not covered by item (2) above and whose turnover does not exceed Rs. 50.00 lakhs	Rs. 20,000/-
(4)	For wholesale of country liquor not	Rs. 25,000/-

	covered under item (2) above and whose annual turnover exceeds Rs. 50.00 lakhs	
(5)	For wholesale of foreign liquor imported from outside India	Rs. 55, 000/-
(6)	For retail sale of foreign liquor for consumption in the premises,-	
(i)	Hotel with 3 Star or above category issued by Ministry of Tourism, Government of India, and/or having 'A' category issued by Tourism Department, Government of Goa	Rs. 3,50,000/- (No fees shall be charged for sale at additional points duly intimated to the excise authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists.)
(ii)	Hotel with 2, 3 or 4 star category issued by Ministry of Tourism, Government of India and/or having 'B' category issued by Tourism Department, Government of Goa	Rs. 75,000/- (No fees shall be charged for sale at additional point duly intimated to the Excise Authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists).

(iii)	Additional fee for hotels having casino licence issued by the Government of Goa irrespective of any category	Rs. 1,50,000/-.
(iv)	Hotel with 'C' category issued by Tourism Department, Government of Goa and having a swimming pool	Rs. 40, 000/-.
(v)	Hotel with 'C' category issued by Tourism Department, Government of Goa but not having a swimming pool	Rs. 20,000/-.
(vi)	Other shops (Bar & Restaurant),-	
(a)	located within the limits of "A" class municipality/the Corporation of the City of Panaji/coastal village	Rs. 6,000/-.
(b)	located within the limits of "B" /"C" class municipality	Rs. 4,500/-.
(c)	located in village other than coastal village	Rs. 3000/-.
(7)	For retail sale of foreign liquor in packed bottles	Rs. 8,000/-.
(8)	For retail sale of Indian made foreign liquor and country liquor for consumption in the premises,-	
(i)	Hotel having 'A' category issued by	Rs. 3,75,000/-.



	the Tourism Department, Government of Goa, and having 5 Star or above category issued by the Ministry of Tourism, Government of India	
(ii)	Hotel having 'A' category, issued by the Tourism Department, Government of Goa, and having 4 Star or below category, issued by the Ministry of Tourism, Government of India	Rs. 2,00,000/-.
(iii)	Hotel having 'A' category, issued by the Tourism Department, Government of Goa, and without any star category issued by the Ministry of Tourism, Government of India	Rs. 1,75,000/-.
(iv)	Hotel having 'B' category issued by the Tourism Department, Government of Goa, and having any star category issued by the Ministry of Tourism, Government of India.	Rs. 1,00,000/-.
(v)	Hotel having 'B' category issued by the Tourism Department,	Rs. 75,000/-.

	Government of Goa, and without any star category issued by the Ministry of Tourism, Government of India	
(vi)	Additional fees for hotel having casino licence issued by the Government of Goa, irrespective of any category	Rs. 1,50,000/-.
(vii)	Hotel with 'C' category issued by the Tourism Department, Government of Goa, and having a swimming pool	Rs. 60,000/-.
(viii)	Hotel with 'C' category issued by the Tourism Department, Government of Goa, but not having a swimming pool	Rs. 40,000/-.
(ix)	Bars/Bar-cum-restaurant to which air-Conditioning facility is not available/not provided and situated within the limits of 'A' class municipality/the Corporation of the City of Panaji/coastal village	Area upto 50 sq. mtrs. ...Rs. 15,000/- and thereafter Rs. 1,100/- for every additional 10 sq. mtrs.
(x)	Bar/Bar-cum-restaurant to which air-conditioning facility is not	Area upto 50 sq. mtrs. ....Rs. 9,000/- and thereafter Rs.

	available/not provided and situated within the limits of 'B'/'C' class Municipality	650/- for every additional 10 sq. mtrs.
(xi)	Bar/Bar-cum-restaurant to which air-conditioning facility is not available/not provided and situated in a village other than coastal village	Area upto 50 sq. mtrs. ...Rs. 6,000/- and thereafter Rs. 450/- for every additional 10 sq. mtrs.
(xii)	Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated within the limits of 'A' class municipality/the Corporation of the City of Panaji/coastal village	Area upto 50 sq. mtrs. ...Rs. 30,000/- and thereafter Rs. 2,200/- for every additional 10 sq. mtrs.
(xiii)	Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated in a town/ city of 'B'/'C' class Municipality other than coastal village	Area upto 50 sq. mtrs. ...Rs. 19,000/- and thereafter Rs. 1,400/- for every additional 10 sq. mtrs.
(xiv)	Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated in a village other than coastal villages	Area upto 50 sq. mtrs. ...Rs. 11,000/- and thereafter Rs. 800/- for every additional 10 sq. mtrs.

	<p><i>Explanation:-</i> Area inclusive of main licence and all additional points. Area will be calculated on the basis of layout Plan submitted by the licensee and/or physical inspection by the Excise Inspector concerned. For calculation of fee, entire area of the bar and restaurant wherein food/</p> <p>/liquor is served shall be considered except the area of Kitchen and washroom.</p>	
(9)	For retail sale of Indian made foreign liquor and country liquor in packed bottles within the limitsof:-	
(i)	'A' class Municipality/the Corporation of the City of Panaji/ coastal village	Rs. 15,000/-.
(ii)	'B' /'C' class Municipalities	Rs. 9,000/-.
(iii)	Village other than coastal villages	Rs. 6,000/-.
(iv)	Supermarket premises situated in 'A' class municipality/the Corporation of the City of Panaji/coastal village	Area for display and storage of liquor upto 20 sq. mtrs.. ..Rs. 15,000/- and thereafter Rs. 2,500/- forevery additional 10 sq. mtrs.
(v)	Supermarket premises situated in 'B' /'C' class Municipalities	Area for display and storage of liquor upto 20 sq. mtrs.. ..Rs. 9,000/- and thereafter Rs 1,500/- for every additional 10 sq. mtrs.

(vi)	Supermarket premises situated in Village other than coastal villages	Area for display and storage of liquor upto 20 Sq. mtrs. ..Rs. 6,000/-.  and thereafter Rs. 500/- for every additional 10 sq mtrs.
	<i>Explanation :</i> Area will be calculated on the basis of layout Plan submitted by the licensee and/or physical inspection by the Excise Inspector concerned.	
(10)	For retail sale of country liquor:-	
(i)	'A' class Municipality/the Corporation of the City of Panaji/ /coastal village.	Rs. 4,000/-.
(ii)	'B' /'C' class Municipalities	Rs. 2,500/-.
(iii)	Village other than coastal villages	Rs. 2,000/-.
(11)	For retail sale of liquor i.e. Indian made foreign liquor, country liquor, and foreign liquor on luxury vessel/craft carrying passengers for entertainments,-	
(i)	if such vessel/craft having a licence for gambling or casinos,-	
(a)	vessel/craft having capacity less than 50 passengers to ply	Rs. 9,00,000/-.
(b)	vessel/craft having capacity of 50 passengers or above but upto 200 passengers to ply	Rs. 18,00,000/-.
(c)	vessel/craft having capacity of more	Rs. 35,50,000/-.

	than 200 passengers to ply	
(ii)	Vessels/craft other than covered by item (i) above	Rs. 1,00,000/-.
	<i>Explanation:-</i> Vessel/craft shall be registered under the Inland Vessels Act, 1917 (Central Act 1 of 1917) or holding a licence issued under the Goa Ports Rules, 1983. The capacity of passengers to be considered as per certificate of registration of the vessel/craft.	
(12)	For wholesale sale of rectified spirit or absolute alcohol or both	Rs. 2,00,000/-.
(13)	For retail sale of rectified spirit or absolute alcohol or both.	Rs. 1,000/-.
(14)	For wholesale sale of denatured spirit	Rs. 5,000/-.
(15)	For retail sale of denatured spirit	Rs. 1,000/-.
(16)	For wholesale sale of denatured spirituous preparations	Rs. 1,000/-.
(17)	For retail sale of denatured spirituous preparations	Rs. 500/-.
(18)	For retail sale of liquor in packed bottles and for consumption, other than by category hotels, within the limits of coastal villages of Pernem, Quepem and Canacona Taluka and the coastal area within the limits of Canacona Municipal Council	Exempted from payment of licence fee to the extent of 25% of existing rates.



*Explanation I:-* Additional points of sale means sale at place other than approved by the licensing Authority and includes display of liquor/temporary counter/mini-bars. In any case, additional points duly authorized will not be allowed to be operated in the premises not geographically contiguous and not duly approved by the concerned Panchayat /Municipality/Corporation for the sale of liquor

*Explanation II:-* For the purpose of the item (6), (8) and (9) above:-

(a) 'A' class Municipalities means the Municipal Councils of Margao, Mormugao, Mapusa or any other municipal areas so declared by the Government from time to time.

(b) 'Town' means the municipal areas so declared by the Government in the State of Goa.

(c) 'Village' means a village so declared by the Government in the State of Goa.

(d) 'Coastal village' means the areas of the villages within one kilometer from the high tide line all along the coastal belt, for the purpose of identifying the locations of licensed premises exclusively for levying annual licence fee for sale of liquor.

*Explanation III:-* For the purpose of item (13) above, the licensing authority shall in no way be held responsible for the safety of the passengers on the vessel/craft on which sale of liquor takes place and the owner of such vessel/craft shall be responsible for the safety of the passengers thereon.

	<i>Note 1:</i> A rebate of 5% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2023-2024, on or before 31st March, 2021; and a rebate of 10% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2025-2026, before 31st March, 2021. Any enhancement or decrease in the fees during the period of validity of licence shall not be applicable to a licence renewed on payment of such advance fees.
	<i>Note 2:</i> Fees mentioned herein above for items (1) to (16) shall be upto financial year 2022-2023. Thereafter, there shall be an increase in fees as specified against said items at the rate of 5 percent.

### III -TRANSFER OR SHIFTING OF LICENCE:

Sr. No.	Category	Fees for transfer or shifting of licence
(1)	Retail sale of Indian made foreign liquor and country liquor in sealed bottles/consumption in premises	Rs. 60,000/-.
(2)	Retail sale of Indian made foreign liquor and country liquor in hotel	Rs. 1,00,000/-.
(3)	Retail sale of foreign liquor in a hotel	Rs. 1,00,000/-.
(4)	Retail sale of foreign liquor other than in hotel	Rs. 50,000/-.

(5)	Retail sale of liquor on luxury vessels/ craft carrying passengers for entertainment,-	
(i)	If such vessel/ craft is having a licence for gambling or casino	Rs. 25,00,000/-.
(ii)	Vessel/ craft other than cover by item (i) above	Rs. 1,00,000/-.
(6)	Retail sale of rectified spirit	Rs. 2,000/-.
(7)	Retail sale of denatured spirits	Rs. 2,000/-.
(8)	Retail sale of denatured spirituous preparation	Rs. 2,000/-.
(9)	Wholesale of liquor other than country liquor	Rs. 1,00,000/-.
(10)	Wholesale of country liquor	Rs. 1,00,000/-.
(11)	Wholesale sale of denatured spirit	Rs. 2,000/-.
(12)	Wholesale sale of rectified spirit	Rs. 2,000/-.
(13)	Wholesale sale of denatured spirituous preparations	Rs. 2,000/-.
(14)	Wineries undertaking natural fermentation for manufacturing of wine	Rs. 50,000/-.
(15)	Wineries manufacturing wine with use of rectified spirits/extraneural alcohol for fortification	Rs. 50,000/-.
(16)	Distillery	Rs. 12,00,000/-.
(17)	Brewery	Rs. 12,00,000/-.
(18)	Bottling of country liquor	Rs. 30,000/-.
(19)	Blending of country liquor	Rs. 30,000/-.

*Explanation:-* The above transfer or shifting fee shall be applicable for transfer of a licence to a person other than the family member of the transferor: Provided that a fee equivalent to 10% of the processing fee shall be levied for transfer of licence to a family member, namely, spouse, father, mother, son, daughter, brother and sister or by way of inheritance or through any other mode without consideration.

IV-IMPORT AND EXPORT:

(1)	For each permit/No objection certificate for import of beer, Indian made foreign liquor, foreign liquor and bottled wines	Application fee of Rs. 08/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against challan/receipt.
(2)	For each permit/No objection certificate for import of bottled wines in the State of Goa, from the rest of India	Application fee of Rs. 12/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to

		the application and the balance amount payable into the Government treasury against challan/receipt.
(3)	For each permit/No objection certificate for import of wine with natural fermentation, wine using rectified spirit or extra neutral alcohol, rectified spirit, extra neutral alcohol, high bouquet spirit, denatured spirit, concentrates, grain spirit, malt spirit, etc.	Application fee of Rs. 1,510/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.
(4)	For each permit/No objection certificate for export of excisable article outside the State of Goa	Application fee of Rs. 1,510/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.
(5)	For revalidation, extension of each permit/No Objection Certificate for import/export of excisable article before the expiry of the said permit/ No Objection	Application fee of Rs. 1,510/- shall be levied. Fee so paid shall neither be adjustable nor be

	Certificate	refundable in the event of cancellation of permit/No objection certificate.
(6)	For extension of each permit/No Objection Certificate for import/ /export of excisable articles after the expiry of the said permit/ /No Objection Certificate	Application fee of Rs. 3,010/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.
(7)	For cancellation of import permit/export permit/No Objection Certificate	Application fee of Rs. 5,010/- shall be levied. Cancellation of permit/No Objection Certificate shall not be allowed more than twice a year without prior approval of the Government.
(8)	For amendment or any alterations of any entries in the permit/ /No Objection Certificate	Application fee of Rs. 1,000/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event



		of cancellation of permit/No objection certificate.
(9)	Fee for Import of foreign liquor or Indian made foreign liquor in the State of Goa from outside India or import from the rest of India or transportation from the Custom Station in the State of Goa and its sale in the State of Goa for brands whose strength is below 80 U.P.,-	
(i)	Whose maximum retail price does not exceed exceed Rs. 150/- per 750 ml.	Rs. 40/- per bulk litre
(ii)	Whose maximum retail price exceeds Rs. 150/- but does not exceed Rs. 220/- per 750 ml.	Rs. 80/- per bulk litre
(iii)	Whose maximum retail price exceeds Rs. 220/- but does not exceed Rs. 280/- per 750 ml.	Rs. 130/- per bulk litre
(iv)	Whose maximum retail price exceeds Rs. 280/- but does not exceed Rs. 430/- per 750 ml.	Rs. 150/- per bulk litre
(v)	Whose maximum retail price exceeds Rs. 430/- but does not exceed Rs. 565/- per 750 ml.	Rs. 160/- per bulk litre
(vi)	Whose maximum retail price exceeds Rs. 565/- but does not exceed Rs. 715/- per 750 ml.	Rs. 175/- per bulk litre
(vii)	Whose maximum retail price exceeds Rs. 715/- but does not exceed Rs. 900/- per 750 ml.	Rs. 280/- per bulk litre
(viii)	Whose maximum retail price exceeds Rs. 900/- but does not exceed Rs. 1320/- per 750 ml.	Rs. 330/- per bulk litre
(ix)	Whose maximum retail price exceeds Rs. 1320/- but does not exceed Rs. 1610/- per 750 ml.	Rs. 360/- per bulk litre
(x)	Whose maximum retail price exceeds Rs. 1610/- but does not exceed Rs. 2120/- per 750 ml.	Rs. 410/- per bulk litre
(xi)	Whose maximum retail price exceeds Rs. 2120/- but does not exceed Rs. 3050/- per 750 ml.	Rs. 580/- per bulk litre
(xii)	Whose maximum retail price exceeds Rs. 3050/-	Rs. 620/- per bulk litre

	but does not exceed Rs. 3520/- per 750 ml.	
(xiii)	Whose maximum retail price exceeds Rs. 3520/- but does not exceed Rs. 4050/- per 750 ml.	Rs. 700/- per bulk litre
(xiv)	Whose maximum retail price exceeds Rs. 4050/- but does not exceed Rs. 4850/- per 750 ml.	Rs. 850/- per bulk litre
(xv)	Whose maximum retail price exceeds Rs. 4850/- but does not exceed Rs. 6600/- per 750 ml.	Rs. 900/- per bulk litre
(xvi)	Whose maximum retail price exceeds Rs. 6600/- but does not exceed Rs. 9500/- per 750 ml.	Rs. 1000/- per bulk litre
(xvii)	Whose maximum retail price exceeds Rs.9500/- per 750 ml.	Rs. 1100/- per bulk litre
	<i>Note:</i> Additional excise duty of Rs. 400/- per bulk litre in addition to the excise duty stipulated in item (9) above shall be charged for Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa sold in the State of Goa for brands whose strength is above 43% v/v but below 60% v/v.	
(10)	Fee for import of foreign liquor or Indian made foreign liquor other than milk punch, wine with or without using rectified spirit/extra neutral alcohol and beer from outside India or imported from the rest of India or from the Custom Bonded Warehouse and sold in the State of Goa, whose strength is above 80 U.P.,-	
(i)	Whose alcoholic strength does not exceed 5% v/v and whose maximum retail price does not exceed Rs. 80/- per bottle of 275 ml.	Rs. 30/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v and whose maximum retail price exceeds Rs. 80/- per bottle of 275 ml.	Rs. 40/- per bulk litre.

(iii)	Whose alcoholic strength exceeds 5% v/v and whose maximum retail price does not exceed Rs. 90/- per bottle of 275 ml.	Rs. 35/- per bulk litre.
(iv)	Whose alcoholic strength exceeds 5% v/v and whose maximum retail price exceeds Rs. 90/- per bottle of 275 ml.	Rs. 45/- per bulk litre.
(11)	Fee for Beer imported from outside India or transported from Custom Station or imported from the rest of India and sold in the State of Goa,-	
(i)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 97/- per bottle of 650 ml.	Rs. 42/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 97/- but does not exceed Rs. 130/- per bottle of 650 ml.	Rs. 47/- per bulk litre.
(iii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 130/- per bottle of 650 ml.	Rs. 50/- per bulk
(iv)	Whose alcoholic strength exceeds 5% v/v or	Rs. 55/- per bulk litre.

	8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 115/- per bottle of 650 ml.	
(v)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 115/- but does not exceed Rs. 160/- per bottle of 650 ml.	Rs. 57/- per bulk litre.
(vi)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 160/- per bottle of 650 ml.	Rs. 60/- per bulk litre.
(12)	Fee for milk punch and wine imported from outside India or from Customs Bonded Warehouse or imported from the rest of India and sold in the State of Goa either using or not using the rectified spirit or extra neutral alcohol, for fortification or preservation or fermentation and manufactured by process of natural fermentation of fruits only,-	
(i)	Whose maximum retail price does not exceed Rs. 110/- per 750ml.	Rs. 8/- per bulk litre.
(ii)	Whose maximum retail price exceeds Rs. 110/- but does not exceed Rs. 220/- per 750 ml.	Rs. 30/- per bulk litre.

(iii)	Whose maximum retail price exceeds Rs. 220/- but does not exceed Rs. 325/- per 750 ml.	Rs. 40/- per bulk litre.
(iv)	Whose maximum retail price exceeds Rs. 325/- but does not exceed Rs. 520/- per 750 ml.	Rs. 80/- per bulk litre.
(v)	Whose maximum retail price exceeds Rs. 520/- but does not exceed Rs. 800/- per 750 ml.	Rs. 160/- per bulk litre.
(vi)	Whose maximum retail price exceeds Rs. 800/- but does not exceed Rs. 1,150/- per 750 ml.	Rs. 175/- per bulk litre.
(vii)	Whose maximum retail price exceeds Rs. 1,150/- but does not exceed Rs.1,500/- per 750 ml.	Rs. 350/- per bulk litre.
(viii)	Whose maximum retail price exceeds Rs. 1,500/- but does not exceed Rs. 2,200/- per 750 ml.	Rs.380/- per bulk litre.
(ix)	Whose maximum retail price exceeds Rs. 2,200/- but does not exceed Rs. 5,100/- per 750 ml.	Rs.600/- per bulk litre.
(x)	Whose maximum retail price exceeds Rs. 5,100/- per 750 ml.	Rs.850/- per bulk litre.
(13)	Fee for concentrates of scotch, malt spirit or	Rs. 11/- per bulk litre.

	any other spirits used as additives for manufacture of Indian made foreign liquor/High Bouquet spirit, imported from outside India or from Custom Bonded Warehouse	
(14)	Fee for alcohol other than for use in Pharmaceutical units, imported from outside India or Custom Bonded Warehouse	Rs. 5/- per bulk litre.
(15)	Fee for alcohol for use in Pharmaceutical units imported from outside India or Custom Bonded Warehouse	Rs. 5/- per bulk litre.
(16)	Fee for alcohol imported for manufacture of Tequila like Agave Spirit etc. imported from outside India or Custom Bonded Warehouse	Rs. 11/- per bulk litre.
(17)	Perfumed spirit/ perfumed alcohol concentrate for preparation of toilet preparation, imported from outside India or Custom Bonded Warehouse	Rs. 4/- per bulk litre.
(18)	Health surcharge on items (9) to (12) above	2% on actual fee.
(19)	Fee for import of excisable articles into the State of Goa from the rest of India,-	
(i)	Industrial alcohol/rectified spirit other than	Rs.5/- per bulk litre.



	base material for manufacture of Indian Made Foreign Liquor/pharmaceutical units	
(ii)	Alcohol for use in pharmaceutical unit	Rs.5/- per bulk litre.
(iii)	Perfumed spirit/perfume alcohol concentrate for toilet preparations	Rs. 4/- per bulk litre.
(20)	Fee for import of malt spirit or grape spirit or high bouquet spirit or additives and the like from the rest of India into the State of Goa	Rs. 6/- per bulk litre.
(21)	Fee for import of rectified spirit for the purpose of manufacturing of Extra neutral alcohol/Neutral spirit/silent spirit by re-distillation and export as well	Rs. 4/- per bulk litre.
(22)	Fee for alcohol imported for manufacture of Tequila like Agave Spirit etc.	Rs. 11/- per bulk litre.
(23)	Fee for export of Indian made foreign liquor/beer/high bouquet spirit/alcohol/malt spirit/grainspirit and Grape spirit, etc.,-	
(i)	Indian made foreign liquor whose strength is below 80 U.P.	Rs. 2/- per bulk litre.
(ii)	Indian made foreign liquor other than beer, wine, milk punch, whose strength is above 80 U.P.	Rs. 2/- per bulk litre.
(iii)	Beer	Rs.1/- per bulk litre.
(iv)	Wine	Rs. 1/- per bulk litre.

(v)	High bouquet spirit	Rs. 10/- per bulk litre.
(vi)	Alcohol	Rs. 0.50 per bulk litre.
(vii)	Malt Spirit	Rs. 10/- per bulk litre.
(viii)	Grape spirit	Rs. 10/- per bulk litre.
(ix)	Grain spirit	Rs. 10/- per bulk litre.
(x)	Concentrated Alcoholic Beverage/ Scotch	Rs. 10/- per bulk litre.

V. MISCELLANEOUS:

(1)	Fee for retail sale of liquor in packed bottles for keeping their shop open upto one hour after the prescribed time	A surcharge of 50% of the license fee.
(2)	Fee for retail sale of Indian made foreign liquor, country liquor and foreign liquor for consumption in the premises by keeping the licensed premises open for serving the clientele beyond 11.00 p.m. but upto 5.00 a.m., -	
(i)	In case of hotels with 5 star category and above	Lumpsum surcharge of Rs. 5,00,000/- in addition to the annual licence fee for all the licences.
(ii)	In case of hotels with 2, 3 or 4 star and/or with 'A' category	Lumpsum surcharge of Rs. 3,00,000/- in addition to the annual licence fee for all the licences.

(iii)	In case of hotel with 'B' category	Lumpsum surcharge of Rs. 2,00,000/- in addition to the annual licence fee for all the licences.
(iv)	In case of hotel with 'C' category issued by Tourism Department, Government of Goa, and having a swimming pool	A lumpsum surcharge of Rs. 1,00,000/- in addition to the licence fee for all the licences.
(v)	In case of hotel with 'C' category issued by Tourism Department, Government of Goa, but not having a swimming pool	A lumpsum surcharge of Rs. 50,000/- in addition to the licence fee for all the licences.
(3)	Fee for retail sale of Indian made foreign liquor and country liquor and foreign liquor, for consumption in the licensed premises situated in coastal villages or within limits of the Corporation of the City of Panaji or of the Municipalities of Mormugao/Margao/Ponda/Mapusa, keeping their licenced premises open for serving the clientele,-	
(i)	Beyond 11:00 p.m. but upto 1:00 a.m.	A surcharge of Rs.1,00,000/- in addition to the licence fee for all the licences.
(ii)	Beyond 1:00 a.m. but upto 4:00 a.m.	A surcharge of Rs.4,00,000/- in addition to the licence fee for all the licences.

(4)	Fee for retail sale of Indian made foreign liquor, country liquor and foreign liquor for consumption in the licenced premises other than covered in item (3) above, keeping the licenced premises open for serving their clientele beyond 11:00 p.m. but upto 1:00 a.m.	A surcharge of 100% licencefee in addition to the licencefee for all the licences.
(5)	Fee for sale of liquor keeping their licenced premises open on weekly closure day except on the days declared as “dry day”	A surcharge of 100% licence fee of Indian Made Foreign Liquor/and/or Country Liquor/and/or foreign liquor in addition to the licence fee for all the licences.

(6) Fee for an occasional licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption,—

Period	Present Licence fees for retail sale of liquor from 9.00 a.m. to 11.00 p.m.	Present additional fee for sale of liquor from 11.00 p.m. to 1.00 a.m.
(1)	(2)	(3)

(i)	For a period less than 2 days	Rs. 1,000/-	Rs. 2,000/-
(ii)	For a period exceeding 2 days but not exceeding 7 days	Rs. 4,000/-	Rs. 8,000/-
(iii)	For occasional licence for retail sale of liquor for consumption upto 11.00 p.m. for special occasion/ event/event in club/open place/enclosed premises where entry fee is charged for the guests, the following licence fee shall be charged, namely:-		
	(a) Upto 100 guests	Rs. 5000/- per day.	
	(b) 101 to 500 guests	Rs. 10,000/- per day.	
	(c) 501 to 1,000 guests	Rs. 50,000/- per day.	
	(d) 1,001 to 5,000 guests	Rs. 1,00,000/- per day.	
	(Note: The above licence fee shall cover only one point and for every additional point, 50% of licence fee will be charged).		
	(e) Above 5000 guests	Rs. 6,00,000/- per day.	
	(Note: The above licence fee shall cover upto 6 points and for every additional point, above six points, an additional fee of Rs. 1,00,000/- for additional point shall be charged).		
(iv)	For occasional licence for retail sale of liquor for consumption, by any licence holder, conducting special occasion/event within or around the licensed premises where entry fee is charged for guests, the following licence fee shall be charged, namely:—		
	(a) upto 100 guests	Rs. 5,000/- per day.	
	(b) 101 to 500 guests	Rs. 10,000/- per day.	

	(c) 501 to 1,000 guests	Rs. 50,000/- per day.
	(d) 1,001 and 5,000/-	Rs. 1,00,000/- per day.
	<i>(Note 3: The above licence fee shall cover only one point and for every additional point, 50% of licence fee will be charged).</i>	
	(e) Above 5,000/- guests.	Rs. 6,00,000/- per day.
	<i>(Note 4: The above licence fee shall cover upto 6 points and for every additional point, above 6 points, an additional fee of Rs. 1,00,000/- for every additional point shall be charged).</i>	
(v)	For any licence, other than that covered under sub-items (iii) and (iv) above, for retail sale of liquor for consumption, within or around the licensed premises and where entry fee is charged for guests, the following licence fee shall be charged, namely:—	
	(a) Upto 50 guests per day	Rs. 2,50,000/- per annum.
	(b) 51 to 100 guests per day	Rs. 5,00,000/- per annum.
	(c) 101 to 500 guests per day	Rs. 7,50,000/- per annum.
	(d) 501 to 1,000 guests per day	Rs. 10,00,000/- per annum.
	(e) Above 1,000 guests per day	Rs. 50,00,000/- per annum.
	<i>Note : The above licence fee shall not cover such special occasion/event held on such day(s) as may be notified by the Commissioner of Excise. On such day(s) as notified by the Commissioner of Excise, the licensee shall have to obtain an occasional licence.</i>	
(vi)	For retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption:-	
	(a) For a period exceeding 7 days but not exceeding 30 days	Rs. 15,000/-
		Rs. 15,000/-



	(b) For period exceeding 30 days but not exceeding 60 days	Rs. 30,000/-	Rs. 30,000/-
	(c) For a period exceeding 60 days but not exceeding 180 days	Rs. 50,000/-	Rs. 50,000/-
	(d) For seasonal licence for temporary structures/shacks in Government property	Rs. 20,000/-	Rs. 20,000/-
	(e) For seasonal licence for temporary structure in a private property	Rs. 25,000/-	Rs. 25,000/-
	<i>Explanation:</i> – “Seasonal licence” means the licence issued for sale of liquor during the period commencing from month October upto the month of May in a calendar year.		
(vii)	For occasional licence for retail sale of liquor in connection with ball room dance for one night from 9.00 p.m. to 5.00 a.m.	Rs. 500/-.	

(7) Fee for recording of label:

(i)	Fees per label per annum for recording of brand or label for Indian made foreign liquor/foreign liquor other than milk punch, wines with or without rectified spirit and Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India, and sold in the State of
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	Goa for brands whose,-	
(a)	Maximum retail price does not exceed Rs. 525/- per bottle of 750 ml.	Rs. 20,000/-
(b)	Maximum retail price exceeds Rs. 525/- but does not exceed Rs. 1,000/- per bottle of 750 ml.	Rs. 30,000/-
(c)	Maximum retail price exceeds Rs. 1,000/- but does not exceed Rs. 2,000/- per bottle of 750 ml.	Rs. 40,000/-
(d)	Maximum retail price exceeds Rs. 2,000/-	Rs. 50,000/-
(ii)	Fee per label per annum for recording of brand or label of wines without rectified spirits/extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruits only, in the State of Goa/imported from the rest of India/imported from outside India or Custom Station,-	
(a)	Whose maximum retail price does not exceed Rs.100/- per bottle of 750 ml.	Rs. 4,000/- per label per annum.
(b)	Whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 500/- per bottle of 750 ml.	Rs. 12,000/- per label per annum.
(c)	Whose maximum retail price exceeds Rs. 500/- per bottle of 750ml.	Rs. 20,000/- per label per annum.
(iii)	Fee per label per annum for recording of brand or label of wine with rectified spirit/extra neutral alcohol for fortification/preservation, manufactured in the State of Goa/imported from the rest of India/outside India or from a Custom Station,-	

(a)	Whose maximum retail price does not exceed Rs. 100/- per bottle of 750 ml.	Rs. 14,000/- per label per annum.
(b)	Whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 500/- per bottle of 750 ml.	Rs. 16,000/- per label per annum.
(c)	Whose maximum retail price exceeds Rs. 500/- per bottle of 750ml.	Rs. 20,000/- per label per annum.
(iv)	Fee per label per annum for recording and renewal of label or brand of Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India	Rs. 22,000/- per label per annum.
(v)	Fee for recording and renewal of label of Beer or brand of beer manufactured by the pub brewery/microbrewery for consumption in the premises itself, if bottled	Rs. 6,000/- per label per annum.
(vi)	Fee for recording and renewal of label of Beer or brand of beer manufactured by the pub brewery/microbrewery and sold outside the premises in bottles/kegs	Rs. 12,000/- per label per annum.
(vii)	Fee per label per annum for recording of label or brand of blended country liquor using rectified spirit	Rs. 15,000/- per label per annum.
(viii)	Fee per label per annum for recording and renewal of label or brand of country liquor and blended country liquor other than covered under sub-item (vii) above,-	
(a)	Whose maximum retail does not exceed Rs. 200/-	Rs. 3,000/- per

		label per annum.
(b)	Whose maximum retail price exceeds Rs. 200/-	Rs. 5,000/- per label per annum.
	<i>Explanation.—</i> Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/leave and licence Agreement/bottling for other manufacturers/concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, shall pay an additional fee of Rs. 5000/- for recording of label and a renewal fee of Rs. 2500/- for each label, irrespective of the maximum retail price	
(ix)	For recording of label of brand like liqueur creams and similar products by cottage industry/household industry.	Rs. 4,000/- per label per annum.
(x)	For take on record of labels of any brand recorded in the current financial year, for change in destination, change in maximum retail price, changes in sizes of label and transfer of label.	Rs. 5,000/- per label.
(8)	Processing fee,-	
(i)	For processing of the application for issuing a licence for retail sale of Indian made foreign liquor/country liquor for consumption/packed bottles	Rs. 60,000/-
(ii)	For processing the application for issuing a	Rs. 1,00,000/-

	licence for wholesale of any type of liquor	
(iii)	For processing of the application for issuing a licence for retail sale of foreign liquor for consumption on the licensed premises/in packed bottles	Rs. 60,000/-
(iv)	For processing of the application for grant of an additional licence for retail sale of foreign liquor for consumption in the licensed premises/packed bottles to the licensee already holding licence for retail sale of Indian made foreign liquor and country liquor for consumption in licensed premises/packed bottles	Rs. 6,000/-
(v)	For processing of the application for change of licence to manufacture of wine from rectified spirit/extra neutral alcohol to natural fermentation and vice versa	Rs. 50,000/-
(vi)	For processing of the application for grant of licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor on vessels/crafts used for the purpose of gambling/having licence for casino	Rs. 25,00,000/-
(vii)	For processing of the application for issuing the licence for wholesale/retail sale of ENA/Rectified Spirits/Denatured Spirits/ Denatured spirituous	Rs. 1,00,000/-

	preparation	
(viii)	For processing of the application for issuing a licence for possession of rectified spirit/extra neutral alcohol by industrial unit	Rs. 30,000/-
(ix)	For processing of the application for issuing a licence for bottling of country liquor	Rs. 30,000/-
(x)	For processing of the application for issuing a licence for blending of country liquor	Rs. 30,000/-
(xi)	Fees for processing of the application for grant of additional licence for manufacture of wine with spirit to the licensee already holding licence for manufacture of IMFL	Rs. 2,00,000/-
(xii)	Fees for processing of applications for Possession licence for serving liquor for weddings in hall/community centre/banquet halls/etc.	Rs. 2000/-
(xiii)	Fees for processing of applications for possession licence for serving liquor for family gatherings other than weddings in hall/community centre/banquet halls/etc.	Rs. 1000/-
<i>Explanation:-</i> In case where the application referred to in (i), (ii), (iii) and (iv) above are rejected by the Commissioner, the applicant shall be entitled for refund in excess of Rs. 5,000/- only.		
(9)	Licence fee for possession and storage of excisable articles,-	



(i)	in Bonded warehouse	Rs. 15,000/- per annum.
(ii)	other than in Bonded Warehouse	Rs. 7,500/- per annum.
(iii)	Licence fee for possession of denatured spirit/rectified spirit/ extra neutral alcohol/absolute alcohol/any other spirit, for industrial use, other than liquor manufacturing units,—	
	(a) Upto 49,999 bulk litres	Rs. 40,000/- per annum.
	(b) 50,000 bulk litres upto 1,00,000 bulk litres	Rs. 60,000/- per annum.
	(c) above 1,00,000 bulk litres upto 2,00,000 bulk litres	Rs. 1,00,000/- per annum
	(d) above 2,00,000 bulk litres upto 4,00,000 bulk litres	Rs. 3,00,000/- per annum
	(e) above 4,00,000 bulk litres	Rs. 5,00,000/- per annum
<p>Note1: The fee specified at sub items (i) to (iii) above are also applicable for renewal of permits/licences, as the case may be.</p> <p>Note 2: For renewal of licences under items (i) and (ii) above, a rebate of 5% on total fees shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2023-2024, on or before 31st March, 2021; and a rebate of 10% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2025-2026, on or before 31st March, 2021. Any enhancement or decrease in the fees during the period of validity of licence shall not</p>		

be applicable to a licence renewed on payment of such advance fees.		
(iv)	Licence fee for possession of liquor more than the prescribed limit for personal consumption upto 100 bottles of 750 ml./1000 ml.	Rs. 2,000/- per annum.
(v)	Licence fee for possession of liquor for institutional purpose upto 200 bottles of 750 ml./1000.ml.	Rs. 3,000/- per annum.
(10)	Fee for transfer or sale of alcohol/spirit/grain spirit/malt spirit and any other spirit for the purpose of manufacture of Indian made foreign liquor/country liquor/high bouquet spirit/malt spirit/grape spirit/concentrate scotch and any other spirit within the State of Goa	Rs. 5/- per bulk litre.
(11)	Fee for transfer or sale of high bouquet spirit/concentrated scotch for the manufacture of Indian made foreign liquor/country liquor within the State	Rs. 4/- per bulk litre.
(12)	Fee for transfer or sale of alcohol to any pharmaceutical unit within the State of Goa from any other unit	Rs. 3/- per bulk litre.

*Explanation.*— For the purpose of computation of maximum retail price (MRP)/Volume:-

(i) in case of Indian Made Foreign Liquor/Foreign Liquor, whose strength is below 80 U.P., Wine and Country Liquor, the excise duty, fee and Label recording fee in standard manner of 60 ml., 90 ml., 180 ml., 375 ml. and above 750 ml. shall be equated to 750 ml.;

(ii) in case of Indian Made Foreign Liquor/Foreign Liquor whose strength is above 80 U.P., 200 ml., 250 ml. and above 275 ml. shall be equated to 275 ml.;

(iii) in case of Beer, 325 ml., 330 ml., 500 ml; and above 650 ml. shall be equated to 650 ml.

The maximum retail price for each volume (pack size) in any of the categories of Indian Made Foreign Liquor, Foreign Liquor, Wine and Beer, to be determined for individual volume (pack size).

*Note 1:* Every label affixed on the bottle/pouch and external container shall display the maximum retail price. Every distillery/brewery/winery/country liquor manufacturer/and importer of liquor from within India and outside India shall, declare the maximum retail price of label in force to the Excise Department and affix the same on the product failing which the label shall be deemed to be cancelled.

*Note 2:* Any revision in the maximum retail price slab during the financial year in which the same has been duly recorded, the label

will have to be recorded afresh by paying the difference fee. No refund of the fee will be made in case of downward revision in the maximum retail price slab.

*Note 3:* All types of Indian made foreign liquor, wines manufactured or imported for supply to the Canteen Stores Department, shall clearly mention the word for Canteen Stores Department only in the label affixed on the bottle/container/packing.

*Note 4:* In addition to the maximum retail price, the manufacturers shall record the value of the refundable bottle deposit prominently and legibly, on the label.

*Note:* Library cess at the rate of Rs. 1.50 per bulk litre, in the form of a surcharge on the excise duty, other duties and on fees payable on Indian made foreign liquor, foreign liquor, beer and wine, manufactured in the State of Goa, or imported from the rest of India into the State of Goa, or imported from outside India or transported from the custom station into the State of Goa and exported outside the State of Goa and/or India.

This Notification shall come into force on the 15th day of its publication in the Official Gazette

By order and in the name of the  
Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance  
(R & C).

Porvorim, 27th October, 2023.

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